



**CITY OF
GAHANNA
INCOME TAX DEPARTMENT
200 S. HAMILTON RD
GAHANNA, OH 43230**

**HOURS MONDAY - FRIDAY
8:00 AM - 5:00 PM
(614) 342-4030
FAX (614) 342-4100**

**EMPLOYER'S MUNICIPAL INCOME TAX
WITHHOLDING FORMS
Forms ER-1 (Monthly and Quarterly Statement)
Form REC-1 (Annual Reconciliation)**

Enclosed in this coupon book is the information and forms needed to prepare and file employer's MONTHLY or QUARTERLY returns of tax withheld. This booklet contains a form for each calendar month to be returned to the Gahanna Income Tax Department.

Please read the instructions carefully and complete each form in its entirety.

Any change in name, address, employer or company status should be promptly reported to the Income Tax Department.

SEND MONTHLY AND QUARTERLY PAYMENT TO:

CITY OF GAHANNA
P.O. BOX 640308
CINCINNATI, OH 45264

For Quarterly Payments use coupon for last month of quarter.

SEND RECONCILIATION FORMS AND COPIES OF W-2'S TO:

CITY OF GAHANNA TAX DEPT
200 S. HAMILTON RD
GAHANNA, OH 43230

INSTRUCTIONS FOR PREPARING AND FILING FORM ER-1

WHO MUST FILE:

Each employer within, or doing business within, the City of Gahanna who employs one or more persons is required to withhold City income tax from all compensation paid employees at the time or times such compensation is paid, and to file Form ER-1 and remit such tax to the Gahanna Income Tax Department.

WITHHOLDING RATE:

1.5% of Gross Compensation Must Be Witheld on all wages earned in Gahanna.

If you are an employer who has Gahanna residents working in other cities, the following "Rate Due Gahanna" must be used:

<u>Income Tax Rate of City of Employment</u>	<u>RATE DUE GAHANNA</u>
1.000%	.67%
1.500% or greater	.25%

- (1) Monthly payment of taxes withheld shall be made by an employer if the taxes withheld in the prior calendar year were more than one thousand one hundred ninety-nine dollars (\$1,199) or if the taxes withheld during any month for the preceding quarter exceeded one hundred dollars (\$100). Such payment shall be paid to the city within fifteen days after the close of each calendar month. However, those taxes accumulated for the third month of a calendar quarter by employers making monthly payments need not be paid until the last day of the month following such quarter.
- (2) All employers not required to make monthly payments of taxes withheld under section (1) hereof shall make quarterly payments no later than the last day of the month following the end of the each quarter. When submitting quarterly use the last month of that quarter. (March-June-September-December)
- (3) Every employer doing business within the city on a temporary basis shall pay to the city all income taxes withheld or required to be deducted and withheld on a monthly basis regardless of the amount of taxes involved. Such payment shall be paid to the city within fifteen days after the close of each calendar month. An employer is "doing business within the city on a temporary basis" when the employer maintains a place of business in the city or does business within the city for a period which the employer does not expect to exceed one year.

CHANGE OF STATUS:

The Income Tax Department must be notified immediately of any change in employer status, i.e. change of ownership, consolidation, discontinuance of employees, dissolution of business or any other circumstances that may affect your account.

IF WITHHOLDING ACCOUNT SHOULD BE MADE INACTIVE, PLEASE CONTACT THE TAX DEPARTMENT AT (614) 342-4030.

TAXABLE INCOME:

- A. Taxable income includes all salaries, wages, commissions, and other compensation earned, received, accrued or in any other way set apart unto residents of Gahanna, no matter where earned, and all non-residents performing services within Gahanna.
- B. An employer is required to withhold on "qualifying wages," which are wages as defined in Internal Revenue Code Section 3121(a), generally the Medicare Wage Box of the Form W-2. The following is included in "qualifying wages:"
 - 401(k), 457 and Supplemental Unemployment Compensation Benefits
 - Nonqualified Deferred Compensation Plans at the time the income is deferred
 - Income from the exercise of STOCK OPTIONS(Medicare Exempt employees are subject to requirements for "qualifying wages" even though that box will remain blank on the Form W-2.)

NOTE: As an employer, if the Medicare Wage Box is not the largest wage figure on the W-2 form, a written explanation will be required.

- C. Disability and/or sick pay including third-party sick pay.
- D. Bonuses, stipends and tip income.

PENALTIES:

Penalties for non-payment of monies required to be withheld are: 10% per month.

INTEREST:

All taxes remaining unpaid after they have become due bear interest at the rate of 1.50% per month.

CITY OF GAHANNA

Income Tax Department Form ER-1
P.O. Box 640308
Cincinnati, OH 45264
(614) 342-4030

FOR MONTH OF JANUARY

(Enter Year)

1. Tax withheld on income earned in Gahanna (1-1/2%).
2. Residence tax withheld.
3. Adjustments and/or penalties (explain in full on back of form).
4. Balance Due with this Form. Pay this amount in FULL.

Make check payable to City of Gahanna.

1. \$ _____

2. _____

3. _____

4. \$

IF ADDRESS ON COUPON IS INCORRECT PLEASE MAKE CHANGES ON FORM

I HAVE EXAMINED THIS RETURN AND TO THE BEST OF
MY KNOWLEDGE IT IS CORRECT

SIGNATURE _____ TITLE _____ DATE _____

PRINT NAME _____ PRINT TITLE _____

Enter Your F.E.I.N. or S.S. No. Here _____

CITY OF GAHANNA

Income Tax Department Form ER-1
P.O. Box 640308
Cincinnati, OH 45264
(614) 342-4030

FOR MONTH OF FEBRUARY

(Enter Year)

1. Tax withheld on income earned in Gahanna (1-1/2%).
2. Residence tax withheld.
3. Adjustments and/or penalties (explain in full on back of form).
4. Balance Due with this Form. Pay this amount in FULL.

Make check payable to City of Gahanna.

1. \$ _____

2. _____

3. _____

4. \$

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I HAVE EXAMINED THIS RETURN AND TO THE BEST OF
MY KNOWLEDGE IT IS CORRECT

SIGNATURE _____ TITLE _____ DATE _____

PRINT NAME _____ PRINT TITLE _____

Enter Your F.E.I.N. or S.S. No. Here _____

CITY OF GAHANNA

Income Tax Department Form ER-1
P.O. Box 640308
Cincinnati, OH 45264
(614) 342-4030

FOR MONTH OF MARCH

(Enter Year)

1. Tax withheld on income earned in Gahanna (1-1/2%).
2. Residence tax withheld.
3. Adjustments and/or penalties (explain in full on back of form).
4. Balance Due with this Form. Pay this amount in FULL.

Make check payable to City of Gahanna.

1. \$ _____

2. _____

3. _____

4. \$

IF ADDRESS ON COUPON IS INCORRECT PLEASE MAKE CHANGES ON FORM

I HAVE EXAMINED THIS RETURN AND TO THE BEST OF
MY KNOWLEDGE IT IS CORRECT

SIGNATURE _____ TITLE _____ DATE _____

PRINT NAME _____ PRINT TITLE _____

Enter Your F.E.I.N. or S.S. No. Here _____

CITY OF GAHANNA

Income Tax Department Form ER-1
P.O. Box 640308
Cincinnati, OH 45264
(614) 342-4030

FOR MONTH OF APRIL

(Enter Year)

1. Tax withheld on income earned in Gahanna (1-1/2%).
2. Residence tax withheld.
3. Adjustments and/or penalties (explain in full on back of form).
4. Balance Due with this Form. Pay this amount in FULL.

Make check payable to City of Gahanna.

1. \$ _____

2. _____

3. _____

4. \$

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I HAVE EXAMINED THIS RETURN AND TO THE BEST OF
MY KNOWLEDGE IT IS CORRECT

SIGNATURE _____ TITLE _____ DATE _____

PRINT NAME _____ PRINT TITLE _____

Enter Your F.E.I.N. or S.S. No. Here _____

CITY OF GAHANNA

Income Tax Department Form ER-1
P.O. Box 640308
Cincinnati, OH 45264
(614) 342-4030

FOR MONTH OF MAY

(Enter Year)

1. Tax withheld on income earned in Gahanna (1-1/2%).
2. Residence tax withheld.
3. Adjustments and/or penalties (explain in full on back of form).
4. Balance Due with this Form. Pay this amount in FULL.

Make check payable to City of Gahanna.

1. \$ _____

2. _____

3. _____

4. \$

IF ADDRESS ON COUPON IS INCORRECT PLEASE MAKE CHANGES ON FORM

I HAVE EXAMINED THIS RETURN AND TO THE BEST OF
MY KNOWLEDGE IT IS CORRECT

SIGNATURE _____ TITLE _____ DATE _____

PRINT NAME _____ PRINT TITLE _____

Enter Your F.E.I.N. or S.S. No. Here _____

CITY OF GAHANNA

Income Tax Department Form ER-1
P.O. Box 640308
Cincinnati, OH 45264
(614) 342-4030

FOR MONTH OF JUNE

(Enter Year)

1. Tax withheld on income earned in Gahanna (1-1/2%).
2. Residence tax withheld.
3. Adjustments and/or penalties (explain in full on back of form).
4. Balance Due with this Form. Pay this amount in FULL.

Make check payable to City of Gahanna.

1. \$ _____

2. _____

3. _____

4. \$

IF ADDRESS ON COUPON IS INCORRECT PLEASE MAKE CHANGES ON FORM

I HAVE EXAMINED THIS RETURN AND TO THE BEST OF
MY KNOWLEDGE IT IS CORRECT

SIGNATURE _____ TITLE _____ DATE _____

PRINT NAME _____ PRINT TITLE _____

Enter Your F.E.I.N. or S.S. No. Here _____

CITY OF GAHANNA

Income Tax Department Form ER-1
P.O. Box 640308
Cincinnati, OH 45264
(614) 342-4030

FOR MONTH OF JULY

(Enter Year)

1. Tax withheld on income earned in Gahanna (1-1/2%).
2. Residence tax withheld.
3. Adjustments and/or penalties (explain in full on back of form).
4. Balance Due with this Form. Pay this amount in FULL.

Make check payable to City of Gahanna.

1. \$ _____

2. _____

3. _____

4. \$

IF ADDRESS ON COUPON IS INCORRECT PLEASE MAKE CHANGES ON FORM

I HAVE EXAMINED THIS RETURN AND TO THE BEST OF
MY KNOWLEDGE IT IS CORRECT

SIGNATURE _____ TITLE _____ DATE _____

PRINT NAME _____ PRINT TITLE _____

Enter Your F.E.I.N. or S.S. No. Here _____

CITY OF GAHANNA

Income Tax Department Form ER-1
P.O. Box 640308
Cincinnati, OH 45264
(614) 342-4030

FOR MONTH OF AUGUST

(Enter Year)

1. Tax withheld on income earned in Gahanna (1-1/2%).
2. Residence tax withheld.
3. Adjustments and/or penalties (explain in full on back of form).
4. Balance Due with this Form. Pay this amount in FULL.

Make check payable to City of Gahanna.

1. \$ _____

2. _____

3. _____

4. \$

IF ADDRESS ON COUPON IS INCORRECT PLEASE MAKE CHANGES ON FORM

I HAVE EXAMINED THIS RETURN AND TO THE BEST OF
MY KNOWLEDGE IT IS CORRECT

SIGNATURE _____ TITLE _____ DATE _____

PRINT NAME _____ PRINT TITLE _____

Enter Your F.E.I.N. or S.S. No. Here _____

CITY OF GAHANNA

Income Tax Department Form ER-1
P.O. Box 640308
Cincinnati, OH 45264
(614) 342-4030

FOR MONTH OF SEPTEMBER

(Enter Year)

1. Tax withheld on income earned in Gahanna (1-1/2%).
2. Residence tax withheld.
3. Adjustments and/or penalties (explain in full on back of form).
4. Balance Due with this Form. Pay this amount in FULL.

Make check payable to City of Gahanna.

1. \$ _____

2. _____

3. _____

4. \$

IF ADDRESS ON COUPON IS INCORRECT PLEASE MAKE CHANGES ON FORM

I HAVE EXAMINED THIS RETURN AND TO THE BEST OF
MY KNOWLEDGE IT IS CORRECT

SIGNATURE _____ TITLE _____ DATE _____

PRINT NAME _____ PRINT TITLE _____

Enter Your F.E.I.N. or S.S. No. Here _____

CITY OF GAHANNA

Income Tax Department Form ER-1
P.O. Box 640308
Cincinnati, OH 45264
(614) 342-4030

FOR MONTH OF OCTOBER

(Enter Year)

1. Tax withheld on income earned in Gahanna (1-1/2%).
2. Residence tax withheld.
3. Adjustments and/or penalties (explain in full on back of form).
4. Balance Due with this Form. Pay this amount in FULL.

Make check payable to City of Gahanna.

1. \$ _____

2. _____

3. _____

4. \$

IF ADDRESS ON COUPON IS INCORRECT PLEASE MAKE CHANGES ON FORM

I HAVE EXAMINED THIS RETURN AND TO THE BEST OF
MY KNOWLEDGE IT IS CORRECT

SIGNATURE _____ TITLE _____ DATE _____

PRINT NAME _____ PRINT TITLE _____

Enter Your F.E.I.N. or S.S. No. Here _____

CITY OF GAHANNA

Income Tax Department Form ER-1
P.O. Box 640308
Cincinnati, OH 45264
(614) 342-4030

FOR MONTH OF NOVEMBER

(Enter Year)

1. Tax withheld on income earned in Gahanna (1-1/2%).
2. Residence tax withheld.
3. Adjustments and/or penalties (explain in full on back of form).
4. Balance Due with this Form. Pay this amount in FULL.

Make check payable to City of Gahanna.

1. \$ _____

2. _____

3. _____

4. \$

IF ADDRESS ON COUPON IS INCORRECT PLEASE MAKE CHANGES ON FORM

I HAVE EXAMINED THIS RETURN AND TO THE BEST OF
MY KNOWLEDGE IT IS CORRECT

SIGNATURE _____ TITLE _____ DATE _____

PRINT NAME _____ PRINT TITLE _____

Enter Your F.E.I.N. or S.S. No. Here _____

CITY OF GAHANNA

Income Tax Department Form ER-1
P.O. Box 640308
Cincinnati, OH 45264
(614) 342-4030

FOR MONTH OF DECEMBER

(Enter Year)

1. Tax withheld on income earned in Gahanna (1-1/2%).
2. Residence tax withheld.
3. Adjustments and/or penalties (explain in full on back of form).
4. Balance Due with this Form. Pay this amount in FULL.

Make check payable to City of Gahanna.

1. \$ _____

2. _____

3. _____

4. \$

IF ADDRESS ON COUPON IS INCORRECT PLEASE MAKE CHANGES ON FORM

I HAVE EXAMINED THIS RETURN AND TO THE BEST OF
MY KNOWLEDGE IT IS CORRECT

SIGNATURE _____ TITLE _____ DATE _____

PRINT NAME _____ PRINT TITLE _____

Enter Your F.E.I.N. or S.S. No. Here _____

INSTRUCTIONS FOR PREPARING AND FILING FROM REC-1 RECONCILIATION

The **ORIGINAL** of this reconciliation form must be filed on or before February 28, with The Gahanna Income Tax Department. The return must be accompanied by copies of wage statements (or tabulation) listing including:

- 1. Name and Address of Employee**
- 2. Social Security Number**
- 3. Gross Earnings**
- 4. Amount of Tax Withheld for Gahanna**
- *5. Account Number – Name and Address of Withholding Agent (Employer)**
- *6. For Taxes Remitted Quarterly Enter Amount Paid on Last Month of Each Quarter (March, June, Sept. & Dec.)**
- *7. Refund Request must be in Writing**

***FORM REC-1 Reconciliation**

When individual wage statements are submitted, please include a machine tape of tax withheld, together with all adjustments necessary to reconcile total payroll reported and payroll as listed in corporate and/or individual liability return.

COPIES OF W-2'S OR COMPUTER LIST MUST ACCOMPANY THIS FORM

CITY OF GAHANNA, OHIO

RECONCILIATION OF MONTHLY AND QUARTERLY RETURNS OF TAX WITHHELD FOR GAHANNA

Form REC-1

WITH STATEMENTS OF WAGES SUBJECT TO TAX

For CALENDAR YEAR _____

1. NUMBER OF EMPLOYEES REPRESENTED BY W-2 STATEMENTS

ATTACHED..... _____

2. TOTAL PAYROLL TAXABLE TO GAHANNA \$ _____

3. TAX AT RATE OF 1.5%..... \$ _____

***See notice inside front cover**

Enter Your F.E.I.N. of S.S.N. Here

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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DUE ON OR BEFORE FEBRUARY 28

MAIL TO: City of Gahanna
Income Tax Department
200 S. Hamilton Road
Gahanna, Ohio 43230-2996

TAX WITHHELD AND PAID FROM WAGES DURING YEAR
REPORTED BY MONTHLY (ER-1) RETURNS OF TAX WITHHELD

MONTH ENDING JANUARY \$ _____

MONTH ENDING FEBRUARY \$ _____

MONTH ENDING MARCH \$ _____

MONTH ENDING APRIL \$ _____

MONTH ENDING MAY \$ _____

MONTH ENDING JUNE \$ _____

MONTH ENDING JULY \$ _____

MONTH ENDING AUGUST \$ _____

MONTH ENDING SEPTEMBER \$ _____

MONTH ENDING OCTOBER \$ _____

MONTH ENDING NOVEMBER \$ _____

MONTH ENDING DECEMBER \$ _____

4. TOTAL PAID DURING YEAR \$ _____

IF LINE 4 IS NOT EQUAL TO LINE 3, ATTACH
EXPLANATION OR REMIT AMOUNT DUE AND
ENTER ON LINE 5.

5. ADJUSTMENT AMOUNT DUE &
PAID WITH THIS RECONCILIATION \$ _____

RETURN THIS COPY